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**REPORT**  
**OF**  
**THE SELECT COMMITTEE**  
**ON**  
**TOLL ROADS**

**MR. J. P. ROBARTS, O.C., CHAIRMAN**  
**MR. D. J. COLLINS, SECRETARY**

1956



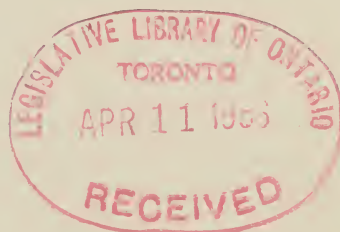



This is an interim report  
March 1956  
See also the final report 1957

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**REPORT**  
**OF**  
**THE SELECT COMMITTEE**  
**ON**  
**TOLL ROADS**





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**TO THE HONOURABLE  
THE LEGISLATIVE ASSEMBLY  
OF THE PROVINCE OF ONTARIO**

HONOURABLE MEMBERS:

On Thursday, September 8, 1955, during the First Session of the Twenty-fifth Legislature, the following resolution was passed on the motion of the Honourable Leslie M. Frost, Q.C., Prime Minister of Ontario:

“That a Select Committee of the House be appointed to study all matters relating to toll roads and to report on the application of the same to certain areas having regard to the needs of the Province of Ontario.

“And that the Select Committee have authority to sit during the interval between Sessions and have full power and authority to call for persons, papers and things and to examine witnesses under oath, and the Assembly doth command and compel attendance before the said Select Committee of such persons and the production of such papers and things as the Committee may deem necessary for any of its proceedings and deliberations, for which purpose the Honourable the Speaker may issue his warrant or warrants.”

This Committee, having completed its work, respectfully presents the unanimous report which follows:

Signed:

J. P. ROBARTS

D. C. MACDONALD

J. A. C. AULD

P. MANLEY

A. J. CHILD

A. J. REAUME

A. C. JOLLEY

J. ROOT

A. A. MACKENZIE

W. E. SANDERCOCK

J. YAREMKO

March, 1956.



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## FOREWORD

As Members of the Select Committee on Toll Roads, we are keenly aware of the importance of the subject matter assigned by the Legislature to the Committee for consideration and report. We consider it a great opportunity to explore a problem which is of fundamental importance to our people, for an adequate system of roads and highways is one of the basic demands of Ontario citizens. Every home owner, farmer, worker and businessman realizes that adequate transportation facilities are essential, but our demands over the years have altered what we will accept as adequate. The corduroy and dirt roads of yesterday would be utterly intolerable if faced with the demands of today's flood of traffic.

Our high standard of living has been brought about by ever-increasing real incomes. Scientific and technological developments in the fields of industry and commerce, as well as more efficient human effort, are basically responsible for our rising living standards. A first rate transportation system is an integral part of such progress. The importance of adequate highways in today's industrialized economy is such that roads must be considered the basic part of Canada's transportation system, meriting the greatest development. The transport of goods and services demands adequate road facilities in order to ensure fast, efficient, economical marketing of our produce, whether it be farm to market or between industrial and commercial establishments. A complicated system of transport for goods and services has developed, so that each of us today relies on others for prompt delivery of essential requirements.

It is not unusual for workers to commute many miles to their places of employment in order to fulfill their preference for home location and type of occupation. Some, indeed, live in one town or city and work in a neighboring locality. This is caused in part by an unwillingness to destroy the personal friendships in their home locality to move to a new area. Commuters demand and expect adequate transportation facilities, which involve both roads and expressways, as well as public and private conveyance systems.

The development of the internal combustion engine and its application to transport has revolutionized our way of life. The story of transportation has had the attention of many authors particularly in the field of economic history. An analysis of the effects of the great transportation advances of the last half century would show a dramatic picture of changing environment and habits of life. The citizen of today takes almost for granted the ease with which he can satisfy his demands for travel, which would have been believed impossible less than fifty years ago.

Highways must compete with railways, waterways and air transport as a means of travel. Each form of transportation has developed a system whereby it is not too difficult for any shipper or traveller to decide which means suits his requirements best. There is, of course, overlapping, but if the user is left free to choose, competition should show which transportation system is subject to the greatest demands and requires development. Proper planning by authorities at all levels of government will take cognizance of the competing demands of different forms of transport and therefore act to ensure that the best possible system is developed.

Some municipalities are served by highways only. Others have air, rail and water facilities. An undue tax burden on motor transport in one area may cause more hardship than in another, where alternate forms of transport may be substituted. Correspondingly, if the tax burden on motor vehicles is sufficiently unrealistic to require the construction and maintenance of roads out of other tax revenue sources, then this in effect means that the roads transportation system is subsidized by the general taxpayer. A healthy economy requires the development of the most effective and efficient means of transport to serve the majority of the users, with the costs apportioned in a fair and just tax system.

In this connection the Committee has discovered that construction of major traffic arteries could conceivably proceed beyond the point of genuine need. In effect, in a municipality this would mean that the mass transportation system, which is more efficient for moving commuter traffic, would be penalized and the road system, which is not as well suited for that type of traffic, over-developed. High volume passenger traffic movements create great problems in other connections, such as in the provision of adequate parking space. The day is fast approaching when metropolitan areas will require greater developments in the mass public transportation field, costing millions of dollars.

At the same time greatly expanded expressway construction is required if our important industrial and commercial centres are not to be strangled by congested traffic. The waste of time, calculated in terms of cost with an assigned value of, say, \$1.00 an hour would represent a staggering sum. In fact, studies show that expenditures on such high cost roads should be recovered many times over in a few years from time savings alone.

The use of toll facilities may in fact provide a yardstick for economic use, placing alternate transportation systems in an effective competitive position. The motorist would then decide whether it was in his interest to travel over a highway artery that provided an uninterrupted flow of traffic, which enabled him to proceed directly to his destination, or whether in fact public transportation was cheaper, through eliminating the costs of maintenance and operation of a motor vehicle and parking charges. It is realized, of course, that many vehicle owners require or prefer the flexible means of transport that the motor vehicle and the road system provide.



## The Growth of Traffic

The highway has played a great role in the development of our Province and will continue to do so. The system deserves constant, careful, detailed examination to ensure that future construction fits in with traffic requirements.

Ontario in 1903 had 178 total vehicles. In that year the Province was the first to introduce a licensing system in Canada. Compare this number with Ontario's registration of 1,614,056 as of December, 1955, and it is obvious that in a space of a little over fifty years there has been a tremendous advance in the use of passenger and commercial vehicles. This development continues at an undiminished pace. This is shown by the fact that 1955 total registrations are 8.5% above comparative 1954 figures. Table II shows the population and vehicle registration in Ontario for 1913-54. The ownership ratio has been reduced from 111.5 to 3.42 persons per vehicle. The figures are projected to 1985, showing a continuing increase in motor vehicle ownership which in 1975 will level off at two persons per vehicle.

In terms of vehicle miles it has been predicted that by 1965 traffic will have almost doubled compared to 1954. Table I shows the predicted increase over the next thirty years. These statistics and predictions were obtained from the report of the Statistics and Economic Section, Department of Highways, published in December, 1955.

TABLE I

Traffic in 1960 to be 1.47 times the 1954 traffic

"	"	1965	"	"	1.98	"	"	"	"
"	"	1970	"	"	2.56	"	"	"	"
"	"	1975	"	"	3.05	"	"	"	"
"	"	1980	"	"	3.33	"	"	"	"
"	"	1985	"	"	3.65	"	"	"	"

TABLE II

## MOTOR VEHICLE OWNERSHIP—ONTARIO

(Persons Per Motor Vehicle)

Year	Population	Vehicle* Registration	Ownership Ratio
	(in '000)	(in '000)	
1913	2,639	23.7	111.35
1914	2,705	31.7	85.33
1915	2,724	42.3	64.40
1916	2,713	54.4	49.87
1917	2,724	83.8	32.51
1918	2,744	109.1	25.15
1919	2,789	139.3	20.02
1920	2,863	172.1	16.64
1921	2,934	201.5	14.56
1922	2,980	234.5	12.71
1923	3,013	274.4	10.98
1924	3,062	302.8	10.11
1925	3,103	338.4	9.17
1926	3,145	383.0	8.21
1927	3,187	430.3	7.41
1928	3,229	484.1	6.67
1929	3,271	536.7	6.09
1930	3,313	558.6	5.93
1931	3,432	558.1	6.15
1932	3,473	527.5	6.58
1933	3,512	516.0	6.81
1934	3,544	537.8	6.59
1935	3,575	559.6	6.39
1936	3,606	584.9	6.17
1937	3,637	619.3	5.87
1938	3,672	663.9	5.53
1939	3,708	677.8	5.47
1940	3,747	698.5	5.36
1941	3,788	733.3	5.17
1942	3,884	709.3	5.48
1943	3,915	685.2	5.71
1944	3,963	669.2	5.92
1945	4,000	657.0	6.09
1946	4,093	704.1	5.81
1947	4,176	787.5	5.30
1948	4,275	862.2	5.96
1949	4,378	956.3	4.58
1950	4,471	1,090.4	4.10
1951	4,598	1,191.6	3.86
1952	4,766	1,278.3	3.73
1953	4,897	1,392.8	3.52
1954	5,046	1,477.5	3.42
Projection			
1960	5,820	2,078.6	2.8
1965	6,500	2,708.3	2.4
1970	7,280	3,466.7	2.1
1975	8,160	4,080.0	2.0
1980	8,920	4,460.0	2.0
1985	9,780	4,890.0	2.0

\*Excluding motor cycles.

TABLE III

# ONTARIO GASOLINE TAX GALLONAGE & VEHICLE MILES OF TRAVEL

Year	Net Gasoline Tax Gallonage	Miles Per Gal. Factor	Total Vehicle-Miles of Travel	Average Gasoline Consumption	Average Travel Per Vehicle
	(in '000)		(in '000,000)	per Vehicle (Gallons)	(miles)
1931	222,595	16.56	3,686.2		6,600
1932	217,913	16.56	3,608.6		6,840
1933	212,419	16.56	3,517.6		6,820
1934	232,776	16.56	3,854.8		7,170
1935	245,450	16.56	4,064.6	435	7,260
1936	264,514	16.56	4,380.3		7,490
1937	300,485	15.36	4,615.4		7,450
1938	310,225	16.61	5,152.8		7,760
1939	317,314	16.51	5,238.8		7,730
1940	332,199	16.55	5,498.0	472	7,870
1941	345,765	16.50	5,705.1		7,780
1942	282,029	16.14	4,551.9		6,420
1943	232,008	15.55	3,607.7		5,270
1944	242,805	15.50	3,763.5		5,620
1945	288,401	15.66	4,516.4	435	6,870
1946	398,856	15.98	6,373.7	561	9,050
1947	427,384	15.83	6,765.5	536	8,590
1948	468,667	15.73	7,372.1	537	8,550
1949	520,762	15.76	8,207.2	537	8,580
1950	581,146	15.76	9,158.9	527	8,400
1951	642,218	15.73	10,102.1	533	8,480
1952	691,014	15.73	10,869.6	535	8,500
1953	773,403	15.73	12,165.6	550	8,730
1954	824,522	15.43	12,722.4		8,610
Projection:					
1960			18,707.4		9,000
1965			25,187.5		9,300
1970			32,587.0		9,400
1975			38,760.0		9,500
1980			42,370.0		9,500
1985			46,455.0		9,500

Table III shows that total vehicle miles of travel in 1931 was slightly in excess of 3.6 billion. Travel increased per vehicle from 6,600 miles to 8,610 miles in 1954 which, together with the increased registrations, accounted for 12.7 billion vehicle miles of travel. It is estimated that the average travel per vehicle will increase to 9,500 some time after 1970 and thereafter level off so that increased travel will be taken up almost solely by any increases in the number of vehicles. These figures do not take account of the great development in the use of heavy commercial vehicles over the last few years. This development can be shown when it is considered that from 1950 to 1955 the percentage increase of all motor vehicles in Ontario was 28.8%. For heavy commercial trucks and trailers in excess of ten tons the increase was 113.8%. Over the same period trailers and semi-trailers in the fourteen- and fifteen-ton category increased by 327.2%.

The increase in heavy vehicles is even more dramatic when the 2,081 heavy commercial vehicles over ten tons in 1945 is given an index of 100. The corresponding index in 1955 would be 1,539 with registration of 32,030 vehicles.

As a result, authorities say that planned highway construction must take into consideration not only the number of vehicles demanding transportation facilities, but more attention should be paid to the type of vehicle and particularly those of increased size and weight. Major highways must be built to an adequate standard to carry the biggest and heaviest vehicles. On divided controlled access highways this requirement has been met in Ontario, and consequently cost per mile of road varies from a low of \$500,000 per mile to costs in excess of \$1,000,000 in built-up areas. We were advised that future construction, even in the most favourable areas, would probably cost over \$600,000 per mile. Maintenance costs on controlled access highways such as No. 400 are between \$5,000 and \$6,000 per mile, whereas a standard two-lane highway has an annual maintenance cost of approximately \$1,500 per mile.

The Province of Ontario has, at the present time, a considerable backlog of highway demands which have as yet to be met. These demands are caused in part by the low expenditures of the difficult years of the thirties and postponement of construction during World War II. Since 1945 expenditure on highways has increased sharply, as shown in the Tables in Appendix "A".

A considerable mileage of controlled access highways has been built and approximately 4,000 miles of gravel roads resurfaced with concrete or asphalt construction. However, in spite of the fact that expenditures have exceeded total receipts over the ten-year period by more than \$26,000,000, it is estimated that our present backlog of required expenditures on Provincial highways is \$920,000,000. Please see Table IV. County and municipal roads would increase this backlog by another \$830,000,000, for a total in the Province of \$1,750,000,000 required to be spent to bring our highways system up to an adequate or tolerable standard. In addition, it is estimated that future developments over the next ten years will require an additional expenditure for provincial highways, county and township roads and urban streets of \$1,100,000,000.

TABLE IV

# ONTARIO HIGHWAY NEEDS OVER NEXT 10 YEARS

	Present Backlog	New Construction Replacement & Maintenance Required Over Next 10 Years	Total
	(\$ million)	(\$ million)	(\$ million)
1. Provincial Highways.....	920	360	1,280
2. County & Township Roads.....	230	340	570
3. Urban Streets.....	600	400	1,000
	<u>1,750</u>	<u>1,100</u>	<u>2,850</u>

## Provincial Highways—Present Backlog

	(\$ million)
King's Highways.....	320
Secondary Roads.....	80
Highway No. 401.....	210
Improvement of Queen Elizabeth Way.....	50
Burlington Bridge.....	20
Trans Canada Highway.....	60
Hamilton By-Pass.....	30
Bridge Replacement (720 Structures).....	150
	<u>920</u>

## Provincial Highways—Requirements for Next 10 Years

	(\$ million)
New Construction Replacement and Maintenance.....	140
Trans Canada Highway.....	60
Development Roads.....	25
Head Office Accounts.....	135
	<u>360</u>

## Division of Total Expenditure Among the Different Levels of Government (10-Year Needs)

	Cost of Ontario	Munici- palities	Cost of Canada	Total
	(\$ million)	(\$ million)	(\$ million)	(\$ million)
1. Provincial Highways.....	1,220	.....	60	1,280
2. County and Township Roads.....	319	251	.....	570
3. Urban Streets.....	430	570	.....	1,000
Total.....	<u>1,969</u>	<u>821</u>	<u>60</u>	<u>2,850</u>

Source: Statistics and Economics Section, Department of Highways.



TABLE V

## RURAL UNDIVIDED KING'S HIGHWAYS CONSIDERED DEFICIENT AT END OF 1955

	Approximate Mileage
Surfacing Condition.....	2,780
Traffic Congestion.....	700
Narrow Surfacing.....	25
Flooding (about 50 short sections).....	15
Inadequate Surface Type.....	400
TOTAL (because of overlapping deficiencies).....	3,500

The above are estimated totals selected from approximately 7,970 miles of rural Undivided King's Highways or a deficient mileage of 44%.

The above data does not include Connecting Link sections approximately 165 miles and Divided Highway sections approximately 260 miles.

Source: Statistics and Economics Section, Department of Highways.

These sums represent tremendous demands on the economy of our Province. The importance of the highway system has developed to a point where it is no longer a purely provincial matter and, in fact, there appears to be a growing awareness of this on the part of the Federal Government. The Department of Highways is at present conducting a highway needs study, which will provide within the next year a detailed picture of Ontario's highway demands. This study should be of great assistance to our provincial planners in allocating provincial revenues to the most urgently required facilities. In the light of the above information the Committee feels that its conclusions and recommendations on the toll method of finance deserves the careful consideration of the Legislature.



## ACKNOWLEDGMENTS

A report in such a complex field as highway finance and construction must be based on expert advice and detailed information to have validity. The Members of the Committee realized this at the outset of the enquiry and therefore sought and obtained counsel and guidance from Ontario's most competent men in such fields as highway planning, traffic engineering, highway construction and maintenance, engineering cost, right-of-way purchasing, highway financing, including details of revenue and expenditure at all levels of government, municipal and county road problems economic and statistical analyses, and the motor vehicle taxation system.

The Minister of Highways, the Honourable James N. Allan, was most considerate in extending to the Committee the assistance of his own advisers and engineers and the impressive facilities of the Department.

The Committee owes a deep debt of gratitude for the co-operation and assistance of senior officials of the Highway Department. Our requests for counsel and information on particular problems required considerable time and thought by already burdened engineers in the presentation of such material. This was especially true of our demands on the Planning Branch and in particular the Committee wishes to express its appreciation to Mr. W. J. Fulton, Director of Planning, and Mr. W. Q. MacNee, Traffic Engineer. The Deputy Minister, Mr. M. A. Elson, and the Chief Engineer, Mr. W. A. Clarke, worked closely with the Committee and assigned our requests to capable men most competent to report on the particular subject matter. Such men include Mr. J. Walters, Construction Engineer; Mr. H. Tregaskes, Contract Control Engineer; Mr. H. McMillan, Road Design Engineer; Mr. I. Weinberg, Planning Engineer; Mr. C. A. Robbins, Services Manager; Mr. H. P. Jones, Superintendent of Properties; Mr. A. C. Tackaberry, Maintenance Engineer; and Mr. P. E. Wade, Highway Analyst.

The Provincial Treasurer, the Honourable Dana Porter, generously offered any assistance that he or his departmental personnel could give. The Members discovered early in the inquiry that a knowledge of highway financing was basic and, therefore, that we would require a complete and detailed analysis of Ontario's highway financing and expenditures over the years. Mr. H. Brown, Deputy Provincial Treasurer, and Mr. P. T. Clark, Comptroller of Revenue, prepared and presented a detailed statement to the Committee which required over a month to prepare. This statement appears in Appendix "A" containing four statements and schedules. Schedule "A-1" shows Ontario's deficit position to 1955 of \$136,780,000, when costs of construction and maintenance of highways

are compared to revenues. Schedule "A-2" adds the cost of interest at  $4\frac{1}{2}\%$ , Ontario's average interest cost over the long term, and shows our cumulative deficit to be \$445,913,000. This schedule is most significant, and shows that revenues only exceeded expenditures in the years 1933 and 1937. Schedules "A-3" and "A-4" calculate our deficit position based on amortization of all capital expenditures over 20 years and 30 years respectively.

A statement on Municipal Road Expenditures was prepared by Mr. J. V. Ludgate, Municipal Engineer, and appears in Appendix "B". These figures do not represent gross municipal expenditures, but they do present a representative picture of the burdensome road costs facing municipal governments.

Recommendations that were considered to be beyond the Committee's terms of reference were referred to appropriate government authorities. In this connection, there were representations made that on controlled access highways the province should permit the establishment of multiple trading areas at appropriate intervals which allow the motorist to service his vehicle with the products of his choice. Such a trading area would include restaurant and park facilities. It was also recommended that at major interchanges there should be a large billboard map of the immediate area showing services available. The Department of Highways has assured the Committee that these matters will be given careful consideration.

Finally, the Committee would like to acknowledge the able assistance of our stenographer, Mrs. Ella Showalter, and the very great contribution made to this report by Mr. Donald Collins, who has acted as secretary. Mr. Collins' unfailing courtesy and enthusiasm, coupled with his ability, have eased the burden on the Committee members and have been of inestimable value in organizing the voluminous mass of information with which the Committee has had to deal.

## INTRODUCTION

The Select Committee on Toll Roads was originally constituted by the Legislature on March 30th, 1955, on a motion of the Honourable Leslie M. Frost, Q.C., Prime Minister of Ontario.

The original Committee held preliminary organizational meetings and one public meeting on April 19, 1955, prior to the dissolution of the Legislature on May 2. This dissolution, of course, had the effect of terminating all Select Committees of the Legislature. The Members of the original Committee, who initiated the inquiry into toll roads, were:

Mr. J. P. Robarts, Q.C., Chairman, J. A. C. Auld, Rev. A. W. Downer, W. J. Grummett, Q.C., Honourable W. E. Hamilton, A. Jolley, Dr. S. F. Leavine, P. Manley, A. J. Reaume, W. E. Sandercock, J. Yaremko, Q.C.

The Committee was reconstituted in a special session on September 8, 1955, to continue its study into the application of toll roads, having regard to the needs of the Province of Ontario.

Members of the reconstituted committee are:

J. P. Robarts, Q.C., Chairman, J. A. C. Auld, A. J. Child, A. C. Jolley, A. A. Mackenzie, D. C. MacDonald, P. Manley, A. J. Reaume, J. Root, W. E. Sandercock, J. Yaremko, Q.C.

In the six months since the Committee's reconstitution it has endeavoured to conduct as complete an inquiry as possible into the various aspects of the toll road question. The Committee compiled data, studied reports on specific subjects and obtained general articles prepared by authorities in order to gain an understanding of the basic principles and operations of the toll method of financing, preparatory to visiting certain American states with toll road authorities.

Letters were sent out on September 19 to all Members of the Legislature, asking that the invitation of the Committee be extended to any groups or persons in their constituencies interested in appearing or expressing their views through letters or resolutions. Invitations were sent as well to a large number of organizations, commercial concerns and service groups as well as all counties and cities, offering to receive representations on the toll roads question.

Many organizations accepted our invitation and appeared before the Committee. Letters and statements of opinion were received from others who, for many reasons, were unable to appear personally. For a list of organizations invited and appearances before the Committee, please refer to Appendix C.

In order to obtain a first-hand knowledge of the history and functioning of toll facilities, the Committee decided to visit representative authorities in the

United States and discuss the subject. The States of New York, New Jersey and Pennsylvania were visited and the Committee received the most cordial welcome everywhere. In New York State, the Committee held a meeting on October 17th with Chairman B. D. Tallamy and senior officials of the New York Thruway Authority. On the following day, the Committee visited the offices of the New Jersey State Parkway Authority and met with Mrs. Kathryn White, Chairman, and senior officials of the Authority.

A meeting was held on the next day with financial experts of Eastman-Dillon and Company in New York City, who presented a valuable analysis of the financial aspects of the toll approach. The Committee obtained a general picture of the United States highway problem and the contributions of the central authority through federal aid funds.

The second toll authority in New Jersey was visited on October 20th. The Committee was received by Mr. W. W. Wanamaker, Executive Director, and the operations of the Turnpike were explained by Mr. H. Rose, Director of Public Relations.

Finally, a meeting was held with Mr. H. D. Shanks, Assistant Commissioner, and officials of the Pennsylvania Turnpike Commission, on October 21st. The operations of the Pennsylvania Turnpike have served as a guide to many jurisdictions investigating this system of highway finance and construction.

In each of these States, the Committee, in addition to discussing the history, construction, financing, economic success and public acceptance of the toll authority, made a personal visit to the facility itself. Without exception, the Committee was impressed with the forthright response to its questions, and the high calibre of the Toll Authority personnel.

In addition to visiting these States, the Committee obtained reports and analyses on toll facilities from other States and, in particular, examined the approach to the highway financing problem of the States of California and Oregon. The Committee corresponded with officials of these two States and obtained prompt replies, including detailed reports prepared by senior officials, which outlined their approach to the problem. Our inquiry was aided considerably by the great amount of published material available on toll roads, both from engineering and financial aspects. In particular, the book on "Toll Roads and the Problem of Highway Modernization" by Messrs. Owen and Dearing of Brookings's Institution was a useful guide.

The Committee realized that the three States visited are considered to be the leading exponents of toll roads in the United States. Since the economic success of the toll road approach has been dramatic in these three areas, caution has to be used in relating their experiences to the Ontario situation. The Committee discovered that in each State there were certain economic and traffic conditions which were not reflected elsewhere. However, there was enough similarity of principle, of approach and of operation to permit the Committee to draw certain conclusions. In conducting the inquiry the Members endeavoured to obtain as



complete a picture as possible of all aspects of the question, including public acceptance, in the limited time available.

With this background information on the operations of toll roads in the United States and their role in the economy, the Committee turned its attention to an examination of the toll method of financing insofar as it may be applicable to the Province of Ontario.

The Committee obtained a report on Ontario's traffic conditions prepared by traffic engineers in the Department of Highways. This report analyzed seven separate routes which were considered to be subject to the greatest traffic demands.

Treasury Department officials, at the Committee's request, produced an analysis of Highway Costs and Revenues since 1889, with a detailed breakdown for the years 1919 to 1955. (See Appendix "A".)

The Committee sent invitations to appear to well over 100 organizations and groups, in addition to the general invitations sent to each of the 98 members of the Legislature, offering to receive representations from any groups in their ridings.

Views of a number of Ontario groups were given careful consideration in a series of public meetings in Toronto, held starting November 16 and ending January 25. These views were presented in a most capable manner by public-spirited men who took time out from a busy day to assist the Committee in its inquiry. We wish to acknowledge the high calibre of these presentations, which were of great value in guiding the Committee in the preparation of this report.

## GENERAL OBSERVATIONS

As a result of its analysis of the United States' experience in construction and operation of toll facilities, the Committee discovered five main conditions which led to their establishment. These conditions are true for the United States and should have general application elsewhere. In order to justify the construction of a toll facility, it is not necessary that a State or Province have all or even a majority of these conditions. The importance of any one of these symptoms is sufficient to demand a new approach over previous policies concerning the financing of highway construction.

The following are the conditions which have led to the establishment of toll facilities in the United States:

1. The Government of the State did not feel that it was in the public interest to increase motor vehicle taxation sufficiently to obtain the necessary revenue to build urgently required controlled access expressway or high cost bridge facilities. Practical economics and the belief that the motor vehicle user should not be assessed beyond a fair tax burden was construed to mean that the construction of high cost projects was not sufficiently in the general public interest to deserve a levy on all motor vehicle owners and operators whether users of the facility or not.

2. Out-of-state traffic would constitute a high percentage of the motor vehicles which would use the highway or bridge to be constructed. This is in most cases caused by motor vehicle traffic passing from one major centre to another and not originating or terminating in the state responsible for such road construction. In this case, out-of-state vehicles could travel over the roads and highways without contributing any tax revenue for the construction and maintenance of roads.

3. A great backlog of highway construction remained, even after motor vehicle revenues were utilized for construction and maintenance of the highway system. This backlog was usually revealed by investigation conducted to discover the inadequacies of highways, and predictions on future highway requirements. Highway demands continue to increase to such a degree that construction could not keep pace without resort to some new method of financing which would permit an accelerated highway program.

4. County and town demands for increased road construction to maintain and improve transportation arteries have precluded concentrated expressway building programs. This means in effect that highway revenues are not great enough to provide sufficient sums for significant divided controlled access construction, and for subsidization of rural and urban service roads at the same time.



5. In a few jurisdictions there is evidence that highway revenues were in part diverted to other state programs considered more deserving. In the main, such expenditures were directed to education and welfare and not used to maintain an adequate highway system.

From the information available to the Committee, Ontario has avoided this situation; in fact, expenditures have far outstripped revenue. An analysis of Ontario's highway expenditures and motor vehicle revenues shows that the revenue over the years has been inadequate to meet highway expenditures in every year except 1933 and 1937. (See Schedule "A-2", Appendix "A".)

## GENERAL CONCLUSIONS

Based on its examination into all aspects of the toll method of financing, the Committee submits the following general conclusions:

1. There is no inherent engineering or traffic control advantage in toll expressways over free roads, such as No. 400, built out of tax revenue and provincial credit.

This statement requires clarification on what is meant by a free road. Such a road is free only in the sense that there is no special levy for travel. Actually, the road is constructed and maintained on funds derived from taxation and provincial credit. In effect, this represents a general toll charge on all owners and operators of motor vehicles, whether they use the road or not. On the other hand, toll facilities charge a specific per mile rate assigned to the various classes of vehicles usually in proportion to weight, designed to return to the investor the cost of the facility plus interest (rates vary from two to four percent), and, as well, leave a margin of safety. This charge is in addition to the tax on gasoline consumed. Such a toll facility would be described as a self-liquidating project, constructed and maintained out of revenue bonds.

Any government participation, either through guarantee bonds or direct financial support, avoids the self-liquidating toll road concept. Such government participation would in effect result in the cost of the new project being shared by the general taxpayer and the user.

Although there is no engineering or traffic advantage in a toll facility over free roads of the same standard, usually the construction of such a facility parallels a standard highway, and the premium advantage ensures its popularity with the users. In this case, the users support the toll principle only because of the fact that the express highways otherwise would not be available and that an alternative free road is open to those who wish to choose it.

2. Toll financing is an expedient to enable the state to build high cost expressways and bridge projects quickly on a user pay system, when revenues are below expenditures. The alternative would be an indefinite postponement or, at the best, piecemeal construction on funds available out of current revenue.

The Committee noted that in the United States, state and municipal bonds are federal tax exempt. In this way the federal government gives considerable assistance to the two lower levels of government in borrowing necessary funds at a low interest rate. This exemption applies to state toll authority bonds as well and permits the marketing of these bonds at approximately a 1% lower interest rate.

3. The toll method of financing permits the construction of a complete system early and thereby increases the economic effect of a major traffic artery in the jurisdiction, actually encouraging industry and providing a stimulus to the economy without increasing taxes on the general citizenry. The direct and indirect economic benefits may in fact offset much of the expense of construction of the toll facility within a very short time. The construction of the expressway benefits the entire community as well as the special group which makes direct use of the road. Savings in time of travel, vehicle wear, and accident damage are startling when calculated on a money value basis for each user. The Denver-Boulder Turnpike feasibility study estimated that in the 28-years' period to 1980 savings in these three categories to the users would amount to \$37,400,000, or five times the cost of construction and maintenance of the project. The saving per car per trip would be 68c. compared to a toll charge of 25c.

4. Where the toll method of financing is instituted, such roads should be planned and constructed to form an integrated part of the entire highway network. Toll projects should be designed to ensure that their use will produce the maximum benefit for all citizens of the jurisdiction. This requires that toll facilities be under Government (Provincial) control, and administered through a separate Provincial Board reporting to the Minister of Highways. It is the proper responsibility of the Government to plan the construction of highways and assist in the construction of improved municipal roads. This is true even when the toll method of finance is required, for the planning engineers should not allow toll facilities to obscure inadequate development of the remaining parts of the highway network. Controlled access express-highways may, in fact, place an added strain on certain sections of the present road system unless interchanges and secondary roads are designed to siphon off, without congestion, the induced traffic flows.

5. The ever changing aspects of the motor vehicle tax system must be studied and revised whenever circumstances merit. New fuels and more efficient vehicles able to operate with greater loads, can complicate a tax system based on gasoline gallonage. In fact, the transportation field is a dynamic one, with constant technological improvements and developments. The taxation system and the highway construction program should keep pace with new developments and not attempt to impede progress by unnecessary restrictions. These restrictions are in part caused by insufficient amounts of money available to the construction engineer to build roads to high enough standards to accommodate all vehicles regardless of weight. Weight loads which can be moved economically by motor transport have sharply increased in the last few years. Secondary roads, because of their lighter construction, suffer most from heavy transportation movements. This requires a new approach in the classification of roads and streets. The construction of each road limits the type of vehicles it can carry without undue deterioration. Secondary considerations, such as heavy traffic in residential areas, must also be considered.

# ONTARIO TOTAL VEHICLE MILES OF TRAVEL

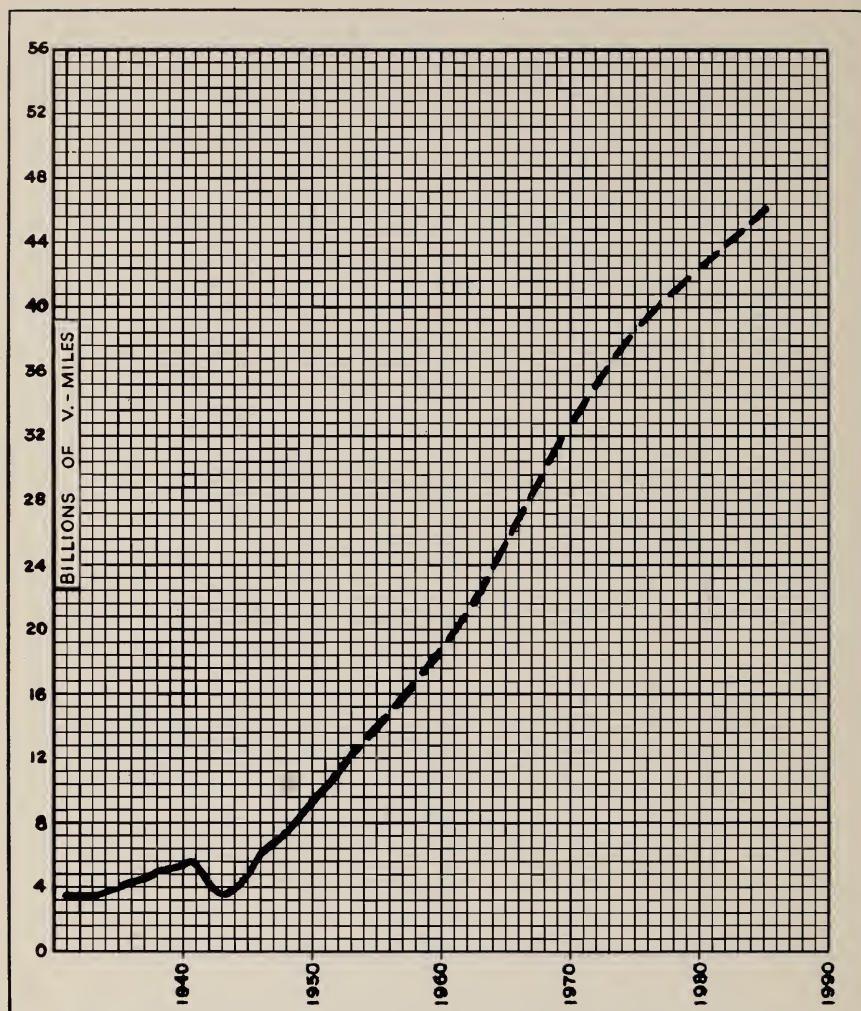


TABLE VI  
(Statement in Thousands of Dollars)

Year	Provincial Expenditure		*Interest	†Municipal Expenditure		Total Expenditure on Roads Incl. Interest	Prov. Revenue From Gas. Tax & Motor Vehicle Licences	Excess of Expenditure (Col. 6) Over Revenue (7)	Prov. Revenue (Col. 7) as a % of Expend. on Roads (Col. 6)
	Ordinary	Capital		Incorporated Municipalities	Unincorporated Municipalities				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1947	26,122	19,140	12,370	12,699	208	71,139	44,491	26,648	62.5
1948	37,043	26,651	13,008	13,902	242	90,846	62,055	28,791	68.3
1949	41,707	28,121	13,695	19,943	261	103,730	67,606	36,124	65.2
1950	42,620	32,270	14,362	20,859	274	110,385	75,578	34,807	68.5
1951	49,716	35,936	15,013	25,333	300	126,298	85,377	40,921	67.6
1952	57,352	48,175	16,007	27,344	329	149,507	92,611	56,896	61.9
1953	60,284	63,075	17,525	27,262	330	168,176	102,494	65,682	60.8
1954	57,907	59,012	18,922	32,349	336	168,526	112,442	56,084	66.7
1955	62,824	52,281	19,756	40,775	375	176,011	121,395	54,616	69.0
TOTAL	435,875	365,261	140,658	220,666	2,658	1,161,918	764,049	397,869	65.6

\*Interest at  $4\frac{1}{2}\%$  per annum for the year on the excess of Total Highway Expenditure by the Province over Revenue from Gasoline Tax and Motor Vehicle Licences calculated from October 31, 1948.

See Schedule "A-2"

†Figures shown are over and above Provincial Subsidies, but are not gross municipal expenditures on roads since they represent only those expenditures reported to the Municipal Roads section, Department of Highways.

See Appendix "B"



6. The increase of motor vehicle ownership and mileage driven over the last few years has been so dramatic that in most cases the day a new facility is opened it is often at designated capacity. This means that traffic engineers find great difficulty in keeping pace with transportation demands and still keep their budgets within reasonable proportions. Predictions of future traffic demands estimate that this trend will continue for some time and that a levelling off is improbable. At our present rate of construction, particularly in urban areas, the inadequacies of our road system will become more critical and perhaps have an adverse effect on our industrial and commercial potential.

The chart, "Total Vehicle Miles of Travel," on page 24 shows present and predicted future traffic demands on our road system.

7. In the main, the construction of toll facilities demands a greater expenditure than the cost of corresponding highways built out of vehicle tax revenue. There are offsetting factors which may effect savings, but the cost of a toll project is higher overall. These offsetting factors come about because of earlier and more complete planning. Purchasing of right-of-way along the entire route can be completed earlier and when land costs are lowest. The highway itself creates additional land values in areas serviced and therefore delays and indecisiveness are costly, particularly in urban areas. Fewer cloverleaves are constructed on toll highways, and are replaced by lower cost separate grade overpasses and underpasses.

Toll roads result in higher costs through requiring toll booths, more elaborate cloverleaf construction (except where the toll barrier system is used), more administrative personnel to man the booths and operate the facility, special policing costs, higher bond interest rates (where there is no provincial guarantee).

8. An analysis of highway expenditures and revenues shows that the present system of road taxation is not producing sufficient revenue to provide required roads. (See Table VI). If the province is to continue its assistance to municipalities through grants and, at the same time, meet demands for additional highways, rural and development roads, then new sources of revenue are required. (See Appendix "B".)

9. A complete, impartial feasibility report by traffic engineers is required for each project before the traffic demands can be determined. This report can be used as a basis for study of the economic and social benefits which should accrue to the province, and a calculation may then be made of the amount of government participation in the original capital cost which is thereby indicated. A toll project need not be entirely self-supporting, if it would effect advantages to the general public. Indeed, double taxation through a toll charge could be avoided if government participation in financing is determined in such a way as to leave the amount required to be paid for by tolls proportionate to the premium benefit that the user enjoys.



10. The Federal Government should share a part of the cost of construction and maintenance of provincial highway network. The provinces are in the same position as state jurisdictions in finding it increasingly difficult financially to keep pace with even the most critical demands and must of necessity turn for assistance to the central government which, in Canada, occupies a privileged taxation position.

There are three facts which lead to this conclusion:

1. A complete and adequate highway network is as essential as railways or waterways in the general economy of the nation. The nation that lags behind in road building adds the higher cost of transportation and risks of delays to the marketing of her produce, and generally places a handicap on her commerce.

2. National defence in peacetime as well as in times of emergency demands an adequate, high standard, road network. Our military forces depend on mobility for effectiveness. This is especially true in a large country such as Canada with a small and scattered population.

3. The Federal Government receives substantial revenues from the motor vehicle industry, which are not returned to road construction, the lifeblood of the industry. The Canadian Tax Foundation's book, "Taxes and Traffic," shows that federal revenue from the motor vehicle industry totalled \$1,260 million for the years 1946 to 1953, while Federal road expenditures totalled about \$95 million for 1946 to 1952. Total Provincial Revenue in Canada, 1946 to 1952, from motor vehicle taxation was approximately \$1,404 million, while provincial expenditures on roads totalled approximately \$1,713 million for the same period. Added to this, municipal urban expenditures in Canada, 1946 to 1952, totalled \$389 million. (Separate figures for expenditures on rural roads are not available, but would be in addition to last figure.)

## RECOMMENDATIONS

In view of the seriousness of our highway financing problem and the importance to our citizens, whether motorists or not, of an adequate highway network, the Committee makes the following recommendations:

1. That the Legislature accept the principle of a toll method as a practical system of financing the construction and maintenance of multilane controlled access highways and urban expressways and special high cost structures, such as bridges, causeways and tunnels.

2. That the feasibility of each project be considered through an impartial study by experts of detailed data on actual and predicted traffic volumes, and construction costs. A calculation should also be made of the contribution to the economic development of the province generally and the social advantages to all our citizens.

3. That consideration be given to the basic contribution of each project to the Province generally and that the possibility of a portion only of the capital cost of any project being financed and amortized through the imposition of a toll be considered.

4. That any facility which is subject to a toll charge shall become free when the payment of the facility has been completed, including the government contribution.

5. That no consideration be given to the construction, operation and maintenance of toll roads in the Province by private companies.

6. That a Commission or Board be established as the authority to conduct the necessary investigation outlined above and to administer any toll facilities established in the Province, such Commission or Board to report to the Minister of Highways.

The Committee begs leave to be reconstituted to continue its study of the application of the toll principle to divided controlled access highways already constructed or partially constructed, and to consider the further application of this principle to various specific projects in parts of the Province which the Committee has not had the opportunity to visit.

**APPENDIX "A"**

**STATEMENTS RESPECTING  
ONTARIO HIGHWAY COSTS AND REVENUES**

## STATEMENT A1

### Statement Showing Excess of Cost of Constructing and Maintaining Highways of Ontario Over Total Revenue From Highways 1889 to 1955

(Thousands of Dollars)

Excess of Capital Expenditure and Ordinary Expenditure on public roads by province over Highway Revenues—1889 to October 31, 1918.....	13,061
Capital Expenditure on Highways November 1, 1918 to March 31, 1955.....	751,007
Ordinary Expenditure on Highways November 1, 1918 to March 31, 1955.....	645,595
	<hr/>
	1,409,663
 <b>Deduct:</b>	
Ordinary Revenue from Gasoline Taxes and Motor Vehicle Licences—November 1, 1918 to March 31, 1955.....	1,272,883
	<hr/>
Deficit.....	<u>136,780</u>

# SCHEDULE A1

## Schedule Showing Detail in Support of Statement of Excess of Cost of Constructing and Maintaining Highways of Ontario Over Total Revenue From Highways 1889 to 1955

(Thousands of Dollars)

	Ordinary Expenditure		Capital Expenditure		Ordinary Revenue		Deficit or Surplus	
	Annual	Cumulative	Net Annual	Cumulative	Annual	Cumulative	Annual	Cumulative
1889 to								
October 31, 1918—Deficit Balance			13,061	13,061			13,061	13,061
October 31, 1919	1,104	1,104	3,414	16,475	1,580	1,580	2,938	15,999
1920	1,614	2,718	8,205	24,680	1,991	3,571	7,828	23,827
1921	1,639	4,357	12,434	37,114	2,945	6,516	11,128	34,955
1922	1,787	6,144	15,408	52,522	3,477	9,993	13,718	48,673
1923	4,151	10,295	20,308	72,830	4,296	14,289	20,163	68,836
1924	3,611	13,906	6,822	79,652	4,785	19,074	5,648	74,484
1925	3,997	17,903	6,273	85,925	7,613	26,687	2,657	77,141
1926	4,363	22,266	8,888	94,813	9,792	36,479	3,459	80,600
1927	5,530	27,796	11,109	105,922	9,998	46,477	6,641	87,241
1928	5,971	33,767	13,779	119,701	11,078	57,555	8,672	95,913
1929	6,071	39,838	16,364	136,065	16,346	73,901	6,089	102,002
1930	7,046	46,884	18,748	154,813	16,304	90,205	9,490	111,492
1931	6,460	53,344	18,970	173,783	16,561	106,766	8,869	120,361
1932	6,097	59,441	16,355	190,138	19,718	126,484	2,734	123,095
1933	4,442	63,883	6,568	196,706	20,050	146,534	9,040*	114,055
October 31, 1934	5,717	69,600	32,558	229,264	21,011	167,545	17,264	131,319
March 31, 1935—5 Months	2,715	72,315	11,562	240,826	10,929	178,474	3,348	134,667
1936	6,326	78,641	13,938	254,764	24,166	202,640	3,902*	130,765
1937	6,196	84,837	8,217	262,981	26,681	229,321	12,268*	118,497
1938	8,961	93,798	34,177	297,158	26,412	255,733	16,726	135,223
1939	9,183	102,981	32,877	330,035	26,411	282,144	15,649	150,872
1940	10,148	113,129	21,867	351,902	33,793	315,937	1,778*	149,094
1941	13,561	126,690	12,916	364,818	35,927	351,864	9,450*	139,644
1942	17,659	144,349	18,104	382,922	37,791	389,655	2,028*	137,616
1943	12,707	157,056	7,303	390,225	28,328	417,983	8,318*	129,298
1944	16,887	173,943	2,509	392,734	28,540	446,523	9,144*	120,154
1945	15,963	189,906	2,747	395,481	28,364	474,887	9,654	110,500
1946	19,814	209,720	3,326	398,807	33,947	508,834	10,807*	99,693
1947	26,422	236,142	19,440	418,247	44,491	553,325	1,371	101,064
1948	37,043	273,185	26,651	444,898	62,055	615,380	1,639	102,703
1949	41,707	314,892	28,121	473,019	67,606	682,986	2,222	104,925
1950	42,620	357,512	32,270	505,289	75,578	758,564	688*	104,237
1951	49,716	407,228	35,936	541,225	85,377	843,941	275	104,512
1952	57,352	464,580	48,475	589,700	92,611	936,552	13,216	117,728
1953	60,284	524,864	63,075	652,775	102,494	1,039,046	20,865	138,593
1954	57,907	582,771	59,012	711,787	112,442	1,151,488	4,477	143,070
1955	62,824	645,595	52,281	764,068	121,395	1,272,883	6,290*	136,780

\*Bold face figures in 2nd column from right indicate surplus.

## STATEMENT A2

### Statement Showing Highway Debt of Ontario Assuming No Charge for Amortization of Capital Expenditure and $4\frac{1}{2}\%$ Per Annum Compound Interest

(Thousands of Dollars)

Capital Expenditure, November 1, 1918 to March 31, 1955.	751,007	
Ordinary Expenditure, November 1, 1918 to March 31, 1955	645,595	
		<hr/> 1,396,602
<b>Deduct:</b>		
Ordinary Revenue from Gasoline Tax and Motor Vehicle Licences, November 1, 1918 to March 31, 1955.....	1,272,883	
		<hr/> 123,719
Interest at $4\frac{1}{2}\%$ per annum calculated on debt incurred to end of each previous year from October 31, 1918 to March 31, 1955, composed of difference between		
1. Capital and Ordinary Expenditure, and		
2. Ordinary Revenue from Gasoline Taxes and Motor Vehicle Licences.....	322,194	
		<hr/> 445,913
Excess of Capital Expenditure and Ordinary Expenditure on public roads by Ontario over Highway Revenue 1889 to October 31, 1918 (no interest included).....	13,061	
(see Chevrier Report Table 12.7, 12.8 and 12.10—Pages 188, 190 and 196.)		
Interest at $4\frac{1}{2}\%$ per annum compounded annually on \$13,061,000 from October 31, 1918 to March 31, 1955.....	64,898	
Total Debt as at March 31, 1955.....	523,872	<hr/> <hr/>



# SCHEDULE A2

## Province of Ontario

### Accumulation of Net Debt on Highway Account from November 1, 1918 to March 31, 1955

(Thousands of Dollars)

Fiscal Year Ended	Debt At Beginning Of Year	Interest On Debt @ 4½%	Net Capital Expenditure	Net Ordinary Expenditure	Total Expenditure Including Interest	Net Ordinary Revenue	Excess of Total Expenditure Including Interest Over Revenue	Interest @ 4½% for 6 Months	Total Addition To Debt	Debt At End Of Year
October 31, 1919	.....	.....	3,415	1,104	4,519	1,580	2,939	66	3,005	3,005
1920	3,005	135	8,205	1,614	9,954	1,991	7,963	179	8,142	11,147
1921	11,147	502	12,434	1,639	14,575	2,945	11,630	262	11,892	23,039
1922	23,039	1,037	15,408	1,787	18,232	3,477	14,755	332	15,087	38,126
1923	38,126	1,716	20,308	1,151	26,175	4,296	21,879	192	22,371	60,497
1924	60,497	2,722	6,822	3,611	13,155	4,785	8,370	188	8,558	69,055
1925	69,053	3,107	6,273	3,997	13,377	7,613	5,764	130	5,894	74,947
1926	74,947	3,373	8,888	4,363	16,624	9,792	6,832	154	6,986	81,935
1927	81,932	3,687	11,109	5,530	20,326	9,998	10,328	232	10,560	92,495
1928	92,492	4,162	13,779	5,971	23,912	11,078	12,834	289	13,123	105,618
1929	105,618	4,753	16,364	6,071	27,188	16,346	10,842	244	11,086	116,704
1930	116,701	5,252	18,748	7,046	31,046	16,304	14,742	332	15,074	131,778
1931	131,775	5,930	18,970	6,460	31,360	16,561	14,799	333	15,132	146,906
1932	146,906	6,611	16,355	6,097	29,063	19,718	9,345	210	9,555	156,462
1933	156,462	7,041	6,567	4,442	18,050	20,050	<b>2,000*</b>	45*	<b>2,045*</b>	154,416
March 31, 1934	154,416	6,949	32,559	5,717	45,225	21,011	24,214	545	24,759	179,174
1935	179,174	3,359	11,562	2,715	17,636	10,929	6,707	126	6,833	186,007
1936	186,007	8,370	13,938	6,326	28,634	24,166	4,468	101	4,569	190,576
1937	190,576	8,576	8,217	6,196	22,989	26,681	<b>3,692*</b>	83*	<b>3,775*</b>	186,801
1938	186,801	8,406	34,177	8,961	51,544	26,412	25,132	565	25,697	212,500
1939	212,500	9,562	32,877	9,183	51,622	26,411	25,211	567	25,778	238,279
1940	238,279	10,722	21,867	10,148	42,737	33,793	8,944	201	9,145	247,425
1941	247,425	11,134	12,916	13,561	37,611	35,927	1,684	38	1,722	249,147
1942	249,147	11,212	18,104	17,659	46,975	37,791	9,184	207	9,391	258,538
1943	258,538	11,634	7,303	12,707	31,644	28,328	3,316	75	3,391	261,928
1944	261,928	11,787	2,509	16,887	31,183	28,540	2,643	59	2,702	264,631
1945	264,631	11,908	2,747	15,963	30,618	28,364	2,254	51	2,305	266,936
1946	266,936	12,012	3,326	19,814	35,152	33,947	1,205	27	1,232	268,168
1947	268,168	12,068	19,440	26,422	57,930	44,491	13,439	302	13,741	281,910
1948	281,910	12,686	26,651	37,043	76,380	62,055	14,325	322	14,647	296,557
1949	296,557	13,315	28,121	41,707	83,173	67,606	15,567	350	15,917	312,474
1950	312,474	14,061	32,270	42,620	88,951	75,578	13,373	301	13,674	326,148
1951	326,148	14,677	35,936	49,716	100,329	85,377	14,952	336	15,288	341,436
1952	341,436	15,364	48,475	57,352	121,191	92,611	28,580	643	29,223	370,659
1953	370,659	16,680	63,075	60,284	140,039	102,494	37,545	845	38,390	409,049
1954	409,049	18,407	59,012	57,907	135,326	112,442	22,884	515	23,399	432,448
1955	432,448	19,460	52,280	62,824	134,564	121,395	13,169	296	13,465	445,913
SUB TOTALS.....		312,407	751,007	645,595	1,709,009	1,272,883	436,126	9,787	445,913	
Accumulated Debt...	445,913									
Excess of Capital and Ordinary Expenditure over Revenue from 1889 to October 31, 1918.....			13,061						13,061	
Interest @ 4½% per annum compounded annually on \$13,061 from October 31, 1918 to March 31, 1955..		64,898							64,898	523,872
TOTALS.....		377,305	764,068	645,595	1,786,968	1,272,883	514,085	9,787	523,872	

\*Bold face figures indicate expenditure less than revenue.

## STATEMENT A3

### Statement Showing Highway Debt of Ontario Assuming Amortization of All Capital Expenditure Over 20 Years and $4\frac{1}{2}\%$ Per Annum Interest on Unamortized Capital Expenditure and on Deficit Resulting From Inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to Meet All Charges

(Thousands of Dollars)

Excess of Capital and Ordinary Expenditure on public roads by Ontario over Highway Revenue 1889 to October 31, 1918 (no interest included) . . . . .	13,061
(see Chevrier Report, Tables 12.7, 12.8 and 12.10—Pages 188, 190 and 196.)	
Capital Expenditure, November 1, 1918 to March 31, 1955 . . . . .	751,007
	<hr/>
	764,068
<b>Deduct:</b>	
Total Charge for Amortization of Capital Expenditure on a 20 year basis November 1, 1918 to March 31, 1955 . . . . .	419,980
	<hr/>
Balance Unamortized . . . . .	344,088
	<hr/>
<b>Operating Account</b>	
Amortization of Capital Expenditure . . . . .	419,980
Interest on Unamortized Capital Expenditure . . . . .	229,454
Ordinary Expenditure . . . . .	645,595
Interest on deficit at end of each year resulting from inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to meet all charges . . . . .	76,800
	<hr/>
	1,371,829
<b>Deduct:</b>	
Gasoline Taxes and Motor Vehicle Licence Revenue, November 1, 1918 to March 31, 1955 . . . . .	1,272,883
	<hr/>
	98,946
	<hr/>
<b>Net Debt for Highways</b>	
Unamortized Capital Expenditure . . . . .	344,088
Net Deficit in Operating Account . . . . .	98,946
	<hr/>
	443,034
	<hr/>

# SCHEDULE A3

Schedule Showing Detail in Support of Statement of Highway Debt of Ontario Assuming Amortization of All Capital Expenditure Over 20 Years and 4½% per Annum Interest on Unamortized Capital Expenditure and on Deficit Resulting From Inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to Meet All Charges

(Thousands of Dollars)

Fiscal Year Ending	Capital Written Off Over 20 Years						Ordinary Expenditure	Interest On Capital Debt	Write-Off of Capital Expenditure 1/20	Total Charges	Ordinary Revenue	Annual Deficit Surplus*	Cumulative Deficit Surplus*	Interest @ 4½% On ½ Of Annual Deficit	Interest @ 4½% Cumulative Deficit To Prior Year	Total Deficit Surplus*		Balance At Ending of Fiscal Year (Col. 7 & 18 = 19)
	Net Capital Expenditure	Accumulated Capital Expended	1/20 Of	Annual Amount	Cumulative Amount	Balance Unamortized (Col. 3-6)										Annual	Cumulative	
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)	(Col. 15)	(Col. 16)	(Col. 17)	(Col. 18)	(Col. 19)
(Col. 1) 1889 to																		
October 31, 1918	13,061	13,061				13,061												13,061
1919	3,111	16,175	13,061	653	653	15,822	1,104	588	653	2,315	1,580	765	765	17		782		16,601
1920	8,205	21,680	16,175	821	1,477	23,203	1,611	712	821	3,150	1,991	1,159	1,921	26	31	1,219	2,001	25,201
1921	12,131	37,111	21,680	1,234	2,711	34,103	1,639	1,011	1,234	3,917	2,945	972	2,896	22	87	1,081	3,082	37,485
1922	15,108	52,522	37,111	1,856	4,567	47,955	1,787	1,518	1,856	5,191	3,177	1,711	4,610	39	130	1,883	4,965	52,920
1923	20,308	72,830	52,522	2,626	7,193	65,637	1,151	2,158	2,626	8,935	4,296	1,639	6,219	101	208	1,951	9,916	75,553
1924	6,822	79,652	72,830	3,612	10,835	68,817	3,611	2,954	3,612	10,207	1,785	5,122	11,671	122	116	5,960	15,876	84,693
1925	6,273	85,925	79,652	3,983	11,818	71,107	3,997	3,097	3,983	11,077	7,613	3,161	18,135	78	660	4,202	20,078	91,185
1926	8,888	91,813	85,925	4,296	19,111	75,699	4,363	3,200	4,296	11,859	9,792	2,067	20,202	16	816	2,929	23,007	98,706
1927	11,109	105,922	91,813	4,711	23,855	82,067	5,530	3,406	4,711	13,677	9,998	3,679	23,881	83	909	1,671	27,678	109,745
1928	13,779	119,701	105,922	5,296	29,151	90,550	5,971	3,693	5,296	11,960	11,078	3,882	27,763	87	1,075	5,041	32,722	123,272
1929	16,361	136,065	119,701	5,985	35,136	100,929	6,071	4,074	5,985	16,130	16,346	216*	27,547	5*	1,219	1,028	33,750	134,679
1930	18,748	151,813	136,065	6,803	41,939	112,874	7,016	4,542	6,803	18,391	16,304	2,087	29,634	17	1,210	3,374	37,121	149,998
1931	18,970	173,783	151,813	7,711	49,680	124,103	6,160	5,079	7,711	19,280	16,561	2,719	32,353	61	1,334	4,111	41,238	165,341
1932	16,355	190,138	173,783	8,689	58,369	131,769	6,097	5,585	8,689	20,371	19,718	653	33,006	15	1,456	2,121	43,362	175,131
1933	6,568	196,706	190,138	9,507	67,876	128,830	1,412	5,930	9,507	19,879	20,050	171*	32,835	1*	1,485	1,310	44,672	173,502
October 31, 1934	32,558	229,264	196,706	9,835	77,711	151,553	5,717	5,797	9,835	21,319	21,011	338	33,173	8	1,178	1,824	46,496	198,049
March 31, 1935 (5 mos.)	11,562	210,826	229,264	11,163	89,171	151,652	2,715	6,820	11,463	20,998	10,929	10,069	43,242	227	1,193	11,789	58,285	209,937
1936	13,938	251,761	240,826	12,011	101,215	153,519	6,326	6,821	12,041	25,191	21,166	1,025	44,267	23	1,916	2,991	61,279	214,828
1937	8,217	262,981	251,761	12,738	113,953	119,028	6,196	6,910	12,738	25,841	26,681	837*	43,130	19*	1,992	1,136	62,415	211,413
1938	31,177	297,158	262,981	13,119	127,102	170,056	8,961	6,706	13,119	28,816	26,412	2,401	45,834	54	1,951	4,112	66,883	236,883
1939	32,877	330,035	284,094	14,205	141,307	188,728	9,183	7,652	14,205	31,010	26,111	4,629	50,463	101	2,063	6,796	73,623	262,351
1940	21,867	351,902	313,557	15,678	156,985	194,917	10,118	8,493	15,678	34,319	33,793	526	50,989	12	2,271	2,809	76,432	271,349
1941	12,916	364,818	327,219	16,361	173,346	191,172	13,561	8,771	16,361	38,693	35,927	2,766	53,755	62	2,295	5,123	81,555	273,027
1942	18,101	382,922	327,701	16,385	189,731	193,191	17,659	8,616	16,385	42,660	37,791	4,869	58,621	110	2,419	7,398	88,953	282,111
1943	7,303	390,225	330,397	16,520	206,251	183,971	12,707	8,693	16,520	37,920	38,328	9,592	68,216	216	2,638	12,446	101,399	285,373
1944	2,509	392,734	317,392	15,870	222,121	170,613	16,887	8,279	15,870	41,036	28,540	12,996	80,712	281	3,070	15,817	117,246	287,359
1945	2,717	395,481	313,079	15,651	237,775	157,706	15,963	7,677	15,651	39,294	28,364	10,930	91,642	216	3,632	14,808	132,051	289,760
1946	3,326	398,807	309,553	15,478	253,253	145,551	19,811	7,096	15,478	42,388	33,917	8,411	100,083	190	4,121	12,755	144,809	290,363
1947	19,110	418,217	303,992	15,200	268,453	119,794	26,122	6,550	15,200	48,172	44,491	3,681	103,761	83	4,504	8,268	153,077	302,871
1948	26,651	444,868	312,323	15,616	284,069	160,829	37,043	6,711	15,616	59,400	62,055	2,655*	101,109	60*	4,669	1,954	155,031	315,860
1949	28,121	473,019	325,195	16,260	300,329	172,690	41,707	7,237	16,260	65,201	67,606	2,402*	98,707	54*	4,550	2,094	157,125	329,815
1950	32,270	505,289	336,952	16,848	317,177	188,112	42,620	7,771	16,848	67,239	75,578	8,339*	90,368	188*	4,112	4,085*	153,010	341,152
1951	35,936	541,225	350,474	17,524	331,701	206,524	49,716	8,465	17,524	75,705	85,377	9,672*	80,696	218*	4,067	5,823*	147,217	353,741
1952	18,475	589,700	367,440	18,372	353,073	236,627	57,352	9,293	18,372	85,017	92,611	7,594*	73,102	170*	3,631	4,433*	143,084	379,711
1953	63,075	652,775	399,560	19,978	373,051	279,724	60,281	10,648	19,978	90,910	102,191	11,584*	61,518	261*	3,290	8,555*	144,259	414,253
1954	59,012	711,787	456,068	22,803	395,854	315,933	57,907	12,587	22,803	93,297	112,412	19,145*	32,373	431*	2,768	16,808*	117,721	433,654
1955	52,281	761,068	482,522	24,126	419,980	311,088	62,824	14,218	24,126	101,168	121,395	20,227	22,116	455*	1,907	18,775*	98,946	443,034
TOTALS	764,068	761,068		119,980	419,980	311,088	645,595	229,151	419,980	1,295,029	1,272,883		22,146	498	76,302	98,946	98,946	443,034
Interest on annual deficit (Column 15)															498			
															76,800			

\*Bold face figures in columns 13, 14 and 17 indicate surplus.

## STATEMENT A4

### Statement of Highway Debt of Ontario Assuming Amortization of All Capital Expenditure Over 30 Years and $4\frac{1}{2}\%$ Per Annum Interest on Unamortized Capital Expenditure and on Deficit Resulting from Inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to Meet All Charges

(Thousands of Dollars)

Excess of Capital and Ordinary Expenditure on public roads by Ontario over Highway Revenue 1889 to October 31, 1918 (no interest included).....	13,061
(see Chevrier Report Tables 12.7, 12.8 and 12.10—Pages 188, 190 and 196.)	
Capital Expenditure, November 1, 1918 to March 31, 1955.....	751,007
	<hr/> 764,068
Deduct Total Charge for Amortization of Capital Expenditure on a 30 year basis November 1, 1918 to March 31, 1955.....	329,553
	<hr/> 434,515
<b>Operating Account</b>	
Amortization of Capital Expenditure.....	329,553
Interest on Unamortized Capital Expenditure.....	288,532
Ordinary Expenditure.....	645,595
Interest on deficit at end of each year resulting from inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to meet all charges.....	35,701
	<hr/> 1,299,381
Deduct Gasoline Taxes and Motor Vehicle Licence Revenue November 1, 1918 to March 31, 1955.....	1,272,883
	<hr/> 26,498
<b>Net Debt for Highways</b>	
Unamortized Capital Expenditure.....	434,515
Net Deficit in Operating Account.....	26,498
	<hr/> 461,013
Net Debt March 31, 1955.....	<hr/> <hr/> 461,013



# SCHEDULE A4

Schedule Showing Detail in Support of Statement of Highway Debt of Ontario Assuming Amortization of all Capital Expenditure Over 30 Years and 1½% per Annum Interest on Unamortized Capital Expenditure and on Deficit Resulting From Inadequacy of Gasoline Taxes and Motor Vehicle Licence Revenue to Meet all Charges

(Thousands of Dollars)

Fiscal Year Ending	Net Capital Expenditure	Accumulated Capital Expenditure	Capital Written Off Over 30 Years				Ordinary Expenditure	Interest On Unamortized Capital Expenditure	Write-Off Of Capital Expenditure (1/30)	Total Charges	Ordinary Revenue	Annual Deficit Surplus*	Cumulative Deficit Surplus*	Interest @ 1½% On ½ Of Annual Deficit	Interest @ 4½% On Cum. Deficit To Previous Year	Total Deficit Surplus*		Ending Of Fiscal Year (Cols. 7 & 18 = 19)
			1/30 Of	Annual Amount	Cumulative Amount	Balance Unamortized										Annual	Cumulative	
(Col. 1)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)	(Col. 8)	(Col. 9)	(Col. 10)	(Col. 11)	(Col. 12)	(Col. 13)	(Col. 14)	(Col. 15)	(Col. 16)	(Col. 17)	(Col. 18)	(Col. 19)
(Col. 1) 1889 to October 31, 1918																		
October 31, 1918	13,061					13,061												13,061
1919	3,414	16,475	13,061	435	435	16,040	1,104	588	435	2,127	1,580	547	547	12		559	559	16,599
1920	8,205	24,680	16,475	549	984	23,696	1,611	722	549	2,885	1,991	894	1,411	20	25	939	1,498	25,194
1921	12,431	37,111	24,680	823	1,807	35,307	1,639	1,066	823	3,528	2,945	583	2,024	13	65	661	2,159	37,466
1922	15,408	52,522	37,111	1,237	3,044	49,478	1,787	1,589	1,237	4,613	3,477	1,136	3,160	26	91	1,253	3,412	52,890
1923	20,308	72,830	52,522	1,751	4,795	68,035	4,151	2,227	1,751	8,129	4,296	3,833	6,993	86	112	1,061	7,473	75,508
1924	6,822	79,652	72,830	2,428	7,223	74,899	3,611	2,222	2,428	9,601	1,785	1,316	11,309	97	315	1,728	12,201	81,630
1925	6,273	85,925	79,652	2,655	9,878	76,047	3,997	3,259	2,655	9,911	7,613	2,298	13,607	52	509	2,859	15,060	91,407
1926	8,888	94,813	85,925	2,864	12,712	82,071	4,363	3,422	2,864	10,649	9,792	857	14,464	19	612	1,488	16,548	98,619
1927	11,109	105,922	94,813	3,160	15,902	90,020	5,530	3,693	3,160	12,383	9,998	2,385	16,849	54	651	3,090	19,638	109,658
1928	13,779	119,701	105,922	3,531	19,433	100,268	5,971	4,051	3,531	13,553	11,078	2,475	19,324	56	758	3,289	22,927	123,195
1929	16,361	136,065	119,701	3,990	23,423	112,642	6,071	4,512	3,990	14,573	16,316	1,773*	21,097	40*	870	943*	21,981	134,626
1930	18,748	154,813	136,065	4,536	27,959	126,854	7,046	5,069	4,536	16,651	16,304	347	21,444	8	790	1,145	23,129	149,983
1931	18,970	173,783	154,813	5,160	33,119	140,664	6,460	5,708	5,160	17,328	16,561	767	22,211	17	805	1,589	24,718	165,382
1932	16,355	190,138	173,783	5,793	38,912	151,226	6,097	6,330	5,793	18,220	19,718	1,498*	23,709	31*	840	692*	24,026	175,252
1933	6,568	196,706	190,138	6,338	45,250	151,456	1,112	6,805	6,338	17,585	20,050	2,465*	26,174	55*	773	1,747*	22,279	173,735
October 31, 1934 (5 mos.)	32,558	229,264	196,706	6,557	51,807	177,457	5,717	6,815	6,557	19,089	21,011	1,922*	28,096	43*	662	1,303*	20,976	198,433
March 31, 1935	11,562	210,826	229,264	7,642	59,449	161,377	2,715	3,327	7,642	13,684	10,929	2,755	30,851	62	575	3,392	24,368	205,745
1936	13,938	251,761	240,826	8,027	67,476	187,288	6,326	8,162	8,027	22,515	21,166	1,651*	32,502	37*	698	990*	23,378	210,666
1937	8,217	262,981	254,764	8,492	75,968	187,013	6,196	8,129	8,492	23,117	26,681	3,564*	36,066	80*	625	3,019*	20,359	207,372
1938	34,177	297,158	262,981	8,766	84,731	212,424	8,961	8,415	8,766	26,412	26,412	270*	38,778	6*	464	188	20,547	232,971
1939	32,877	330,035	297,158	9,905	94,639	235,396	9,183	9,559	9,905	28,647	26,111	2,536	41,314	50	452	2,738	23,285	258,681
1940	21,867	351,902	330,035	11,001	105,640	246,262	10,148	10,593	11,001	31,742	33,793	2,051*	43,845	16*	553	1,514*	21,711	268,003
1941	12,916	364,818	351,902	11,730	117,370	247,448	13,561	11,082	11,730	36,373	35,927	446	44,291	10	461	917	22,658	270,106
1942	18,101	382,922	364,818	12,161	129,531	253,392	17,659	11,135	12,161	40,955	37,791	3,161	47,952	71	481	3,716	26,371	279,765
1943	7,303	390,225	382,922	12,764	142,295	247,930	12,707	11,403	12,764	36,874	38,328	8,546	56,498	192	623	9,361	35,735	283,665
1944	2,509	392,734	390,225	13,007	155,302	237,432	16,887	11,157	13,007	41,051	28,540	12,511	68,963	281	1,008	13,800	49,535	286,967
1945	2,717	395,451	392,734	13,091	168,393	227,088	15,963	10,684	13,091	39,738	28,361	11,374	80,337	256	1,571	13,201	62,736	289,824
1946	3,326	398,807	395,451	13,183	181,576	217,231	19,814	10,219	13,183	43,216	33,947	9,269	89,606	209	2,082	11,560	74,296	291,327
1947	19,440	418,247	398,807	13,293	194,869	223,378	26,122	9,775	13,293	49,490	44,191	1,999	91,605	112	2,500	7,611	81,907	305,285
1948	26,651	444,898	418,247	13,911	208,810	236,088	37,013	10,052	13,911	61,036	62,055	1,019*	92,624	23*	2,724	1,682	83,589	319,677
1949	28,121	473,019	431,837	14,394	223,204	249,151	11,707	10,621	14,394	66,725	67,606	881*	93,505	20*	2,679	1,778	85,367	335,182
1950	32,270	505,289	456,544	15,218	238,422	266,867	12,620	11,212	15,218	69,080	75,578	6,498*	100,003	146*	2,639	4,405*	81,362	348,229
1951	35,936	541,225	480,609	16,020	254,442	286,783	19,716	12,009	16,020	77,745	85,377	7,632*	107,635	172*	2,317	5,457*	75,905	362,688
1952	18,475	589,700	504,111	16,803	271,245	318,455	57,352	12,905	16,803	87,060	92,611	5,551*	113,186	125*	2,003	3,673*	72,232	390,687
1953	63,075	652,775	537,478	17,906	289,151	363,624	60,281	14,330	17,906	92,520	102,494	9,974*	123,160	224*	1,753	8,445*	63,787	427,411
1954	59,012	711,787	579,912	19,331	308,482	403,305	57,907	16,363	19,331	93,601	112,412	18,841*	142,000	424*	1,305	17,960*	15,827	443,238
1955	52,281	764,068	632,135	21,071	329,553	434,515	62,821	18,119	21,071	102,011	121,395	19,351*	161,351	435*	157	19,329*	26,498	469,736
TOTAL	764,068	764,068		329,553	329,553	434,515	615,595	288,532	329,553	1,263,680	1,272,883		9,203*	207*	35,908		26,498	469,736
Interest on annual deficit (Column 15)															207*			
															35,701			

\*Bold face figures shown in columns 13, 14 and 18 indicate surplus.

## APPENDIX "B"

### MUNICIPAL ROADS EXPENDITURES AND SUBSIDIES

The first list shows the subsidizable expenditures made by the incorporated municipalities of the province and the amount of subsidy paid to them.

In the years 1938 to 1946 inclusive, the Province paid subsidy only to Counties, Incorporated Townships, Indian Reserves and a few Parks.

Commencing 1947, aid was extended to Cities, Towns and Villages on a limited basis and the expenditure figures that we have for that year and for 1948 would not necessarily be the total expenditure by those municipalities. In 1949 the basis was broadened and our expenditure figures would be close to the actual total spent by them. The Municipality of Metropolitan Toronto came into being on January 1st, 1954, and its expenditure for that year and estimated expenditure for 1955 are included in the figures for those years.

The second list shows expenditures from 1946 on Development Roads. Legislation empowering this type of expenditure was enacted in that year and the Province pays 100% of the cost on this type of road. The road is at all times a municipal road but when designated as a Development Road the Province pays the cost of improving it; then the designation is revoked and the municipality maintains it at the ordinary rate of subsidy.

The third list, for Unincorporated Townships, goes back only to 1943 when aid to this class of township was first turned over to this Section of the Department for administration. Previously the aid had been extended through the King's Highway and prior to 1937, through the Department of Northern Development.



# MUNICIPAL ROAD EXPENDITURES AND SUBSIDIES

	Approved Expenditure	Actual Subsidy
<b>Counties, Townships and Indian Reserves and Provincial Parks</b>		
1938	9,513,238.38	4,896,809.62
9	10,168,090.60	5,252,992.85
1940	9,001,997.88	4,659,041.96
1	10,257,588.24	5,320,467.19
2	6,919,806.37	3,589,120.85
3	9,464,735.99	4,905,380.88
4	10,938,828.79	5,766,211.49
5	13,388,613.72	7,075,744.80
6	16,759,601.04	8,901,187.54
7	27,494,866.15	14,795,982.23
8	30,648,638.69	16,747,038.74
9	40,101,960.95	20,158,564.83
1950	41,550,774.49	20,691,871.88
1	49,866,902.65	24,533,789.12
2	54,532,804.35	27,189,056.25
3	54,452,289.45	27,190,387.12
4	65,136,633.79	32,787,350.61
Est. 1955	81,700,000.00	40,925,000.00
	<u>541,897,371.53</u>	<u>275,385,997.96</u>

	Expenditure	Provincial Share
<b>Development Roads</b>		
1946	153,050.00	153,050.00
7	429,881.00	429,881.00
8	1,479,678.00	1,479,678.00
9	2,353,044.00	2,353,044.00
1950	1,636,582.00	1,636,582.00
1	1,628,821.00	1,628,821.00
2	1,672,813.00	1,672,813.00
3	1,758,940.00	1,758,940.00
4	1,662,061.00	1,662,061.00
Est. 1955	2,500,000.00	2,500,000.00
	<u>15,274,870.00</u>	<u>15,274,870.00</u>

	Expenditure	Provincial Share
<b>Unincorporated Township</b>		
1943-44	347,702.12	247,702.12
1944-45	385,577.01	240,608.00
1945-46	431,000.18	261,880.09
1946-47	565,432.89	391,852.92
1947-48	648,658.81	440,934.63
1948-49	905,267.92	662,836.09
1949-50	908,524.00	644,010.72
1950-51	937,662.19	663,680.90
1951-52	1,028,079.18	728,172.38
1952-53	1,159,289.16	830,260.77
1953-54	1,154,012.78	824,394.40
1954-55	1,054,929.67	718,598.93
Est. 1955-56	1,250,000.00	875,000.00
	<u>10,779,135.91</u>	<u>7,529,961.95</u>

# SUMMARY

	Expenditure	Provincial Subsidy or Share
Counties, Townships, Indian Reserves, Provincial Parks, Improvement Districts, Cities, Towns, Villages and Metropolitan Toronto.....	541,897,371.53	275,385,997.96
Development Roads.....	15,274,870.00	15,274,870.00
Unincorporated Townships.....	10,779,135.94	7,529,961.95
GRAND TOTAL.....	<u>567,951,377.47</u>	<u>298,190,829.91</u>

## APPENDIX "C"

### WITNESSES

The following persons and organizations appeared before the Select Committee on Toll Roads:

Officials, Ontario Department of Highways  
Chairman and Officials, New York Thruway Authority  
Chairman and Officials, New Jersey Parkway Authority  
Members, Eastman, Dillon and Company, New York City, incl. Wills, Bickle & Co.; Midland Securities Corporation  
Members and Officials, Pennsylvania Turnpike Commission  
Officials, New Jersey Turnpike Authority  
Ontario Hotel Association  
Mr. J. Sedgwick, Q.C., representing Mills, Spence & Co  
Ontario Traffic Conference  
Investment Dealers Association  
Imperial Oil Co.  
President, No. 3 Highway Association  
Officials, Department of the Provincial Treasurer  
Mr. Joseph Jeffery, Q.C., and Associates  
City of Hamilton  
County of Wentworth  
Ontario Motor League  
Canadian Oil Company  
Canadian Electrical Manufacturers Association  
Railway Association  
British American Oil Company  
Ontario Good Roads Association

The following persons and organizations submitted recommendations or resolutions in writing to the Select Committee on Toll Roads:

County of Wellington  
County of Grey  
Canadian Industrial Traffic League  
Sun Oil Company  
Supertest Petroleum Corporation  
Mr. J. L. Zoller, Toronto

Mr. A. C. Boak, Member Canadian Manufacturers Association  
Mr. R. Cary, General Manager, Drug Trading Co. Ltd.  
Honourable B. L. Cathcart, Minister of Travel and Publicity  
M. M. Dillon & Company Ltd.  
Eastern Ontario Development Association  
Mr. George McMillan, Hamilton  
Shell Oil Company  
City of Sarnia  
Greater Fort Erie Chamber of Commerce

**Special Invitations to Appear Were Sent to the Following:**

Ontario Good Roads Association  
Association of Professional Engineers  
Ontario Motor League (incl. Ontario Motor Truck Owners Association)  
Garage Operators Association  
Canadian Manufacturers Association  
Ontario Road Builders Association  
Association of Ontario Land Surveyors  
Automotive Transport Association  
Ontario Chamber of Commerce  
Ontario Traffic Conference  
Ontario Federation of Labour, Trades and Labour Congress of Canada  
Canadian Automobile Chamber of Commerce  
Ontario Association of Better Business Bureaux  
Canadian Retail Federation  
Federation of Law Associations of Ontario  
Law Society of Upper Canada  
Ontario Association of Rural Municipalities  
Federation of Automobile Dealers Associations of Canada  
Retail Merchants Association of Canada  
Ontario Federation of Agriculture  
Department of Travel and Publicity, Ontario  
Department of Planning and Development, Ontario  
Canadian Underwriters' Association  
Business and Professional Women's Clubs  
Independent Automobile and Casualty Insurance Conference  
Ontario Safety League  
Ontario Association of Motor Coach Operators  
Association of Mayors and Reeves

Ontario Hotel Association  
 Canadian Tourist Association  
 Ontario Tourist Courts Association  
 Association of Tourist Resorts of Ontario  
 Rubber Association of Canada  
 Ontario Milk Distributors Association  
 Commercial Travellers' Association of Canada  
 Canadian Congress of Labour  
 Ontario Municipal Association  
 Canadian Daily Newspaper Publishers' Association  
 Ontario Fruit and Vegetable Growers' Association  
 Ontario Food Processors' Association  
 Canadian Electrical Manufacturers Association  
 Investment Dealers' Association of Canada  
 Canadian National Railway  
 Canadian Pacific Railway  
 Automobile Dealer Associations of Ontario  
 Railway Association of Canada  
 Ontario Section, Canadian Bar Association  
 Toronto and York Roads Commission  
 Brotherhoods of Railway Employees.  
 All County Councils (38 in number)  
 All Districts (18 in number)  
 All Cities (29 in number)  
 Municipality of Metropolitan Toronto  
 All members of the Legislature (98 in number).  
 Oil Companies in Ontario (12 in number)

















